

# SIKKIM

## GOVERNMENT



## GAZETTE

EXTRAORDINARY  
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GOVERNMENT OF SIKKIM  
URBAN DEVELOPMENT & HOUSING DEPARTMENT  
GANGTOK

No. 6(47)/12/UD&HD/GOS/5

Dated: 02.08.2013

### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of 3 of the Sikkim Entertainment Tax Act, 1980 (8 of 1980) and in suppression of all the previous Notifications and orders on the subject, the State Government hereby revises the entertainment tax for cinematograph exhibition with effect of 8<sup>th</sup> day of August, 2013 to the categories of entertainment specified in column (1) of the table below.

Sl.No.	Categories of Entertainment	Rate of Entertainment Tax
1.	Cinematograph exhibition.	40% (forty percent) of the payment for admission excluding maintenance charge for all the classes.
2.	Cinematograph exhibition for local production	5% (five percent) of the payment for admission excluding maintenance charge for all the classes.

Explanation: While calculating the tax under items specified above fraction of less than fifty paise shall be ignored and above paise shall be rounded off to the next higher rupee.

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